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## THE FRENCH COLONIAL FISCAL SYSTEM.

### *I. History and Present Extent of the Colonies.*

The history of the French colonies begins in the fifteenth and sixteenth centuries when sailors of the crown took possession of lands in the new world and on the African coast. Under Richelieu and Colbert came the period of greatest expansion. In the seventeenth century France owned vast possessions in Canada, in Louisiana, in the Antilles and in Hindoostan. With the peace of Utrecht in 1713 the dismemberment of the colonial empire began; until by the treaty of Paris in 1814 France had been stripped of most of her possessions with the exception of several of the Antilles and of minor settlements in Africa and Asia. Very shortly thereafter, however, a new period of progress set in, starting with the gaining of a foothold in Algiers in 1830, and slowly progressing in other parts of Africa during the next half century. But with the beginning of the eighties a new and more vigorous policy was adopted. More than two-thirds of the present colonial empire has been added to France in the last fifteen or twenty years. The chief acquisitions of these recent decades are Tunis, large tracts in Central Africa, the island of Madagascar and the countries in the neighborhood of Cochin-China and Tonkin.

At present the French dependencies comprise the following:

I. America: (1) French Guiana; (2) Martinique, Guadeloupe and dependencies in the Antilles; (3) Saint Pierre et Miquelon near Newfoundland.

II. North Africa: (1) Algiers; (2) Tunis.

III. West Africa: (1) Senegal; (2) French Soudan; (3) French Guinea; (4) Ivory Coast; (5) Dahomey and Bight of Benin; (6) French Congo.

IV. East Africa: (1) Obock and Somali Coast; (2) The Comoro Islands and Mayotte; (3) Reunion; (4) Madagascar.

V. Asia: (1) French India (Pondichery, Chandernagor, Yanaon, Mahé, Karikal, etc.); (2) Indo-China; (a. Cochin-China, b. Cambodia, c. Annam, d. Tonkin).

VI. Oceanica: (1) New Caledonia and New Hebrides; (2) French Oceanica (a. Tahiti and Moorea, b. Marquesas Islands, c. Society Islands, d. minor islands).

Outside of Algiers, Tunis and Indo-China, which occupy a place by themselves, the French dependencies may be divided into two groups: the first, or the colonies proper, including those which have a general legislative council (*conseil général*); and the second, often called the possessions in contrast to the colonies, with a more rudimentary administrative organization.

The first class comprises the following; Martinique, Guadeloupe and Reunion (1882)<sup>1</sup>; Guinea, Senegal and French India (1878); St. Pierre et Miquelon (1885); New Caledonia (1885); Tahiti, and the rest of French Oceanica, (1885); and Mayotte and Comoro, (1896).

The second group includes French Congo (1887), French Soudan (1893); French Guiana (1893); Ivory Coast (1896); Dahomey (1894); Somali Coast (1896); and Madagascar, (1896).

As to the others, Algiers is treated as a part of France. It is divided into three departments, sends representatives to the French parliament and is subject in its different interests to the various ministers at Paris. Tunis, as a protectorate, falls within the province of the Minis-

<sup>1</sup> The date is that of the present administrative organization.

ter of Foreign Affairs, as does also Madagascar. All the other colonies and dependencies are under the control of the Minister of Colonies. Indo-China was formed in 1887; but in 1888 it was decided that for fiscal purposes Cochin-China, Cambodia and the protectorate of Annam-Tonkin should be kept separate. In Indo-China many of the expenses which in the other colonies are borne by the home government are defrayed by the colony itself. Not only this, but a large part of the revenues of this colony go to the home government in the shape of a "contingent," to be discussed below.

## II. *Development of the Fiscal Policy.*

Before the Revolution the French colonies were managed, very much as those of other nations, in accordance with the ideas of the Mercantile System. The colonies were supposed to exist for the sake of the mother country alone, and in their commercial and fiscal relations with the home government the interests of the colonists were made entirely subordinate to those of the mother country. In the nineteenth century, however, there have been several changes of policy. Beginning in 1825 we have the period of so-called autonomy, in which a large measure of self-government was granted to the colonies in fiscal as well as other matters. In 1841 there was initiated the second period, that of so-called assimilation, in which a far more rigorous dependence upon the home government in fiscal matters was insisted on. This lasted, however, only a short time; for 1854 witnessed the inception of the third period which has continued, with one important exception, to the present time,—the period of modified autonomy, in which a somewhat greater degree of independence was given to the colonies. The exception referred to is

due to a change in the year 1892, by which the privilege of imposing independent tariffs was again taken from the colonies. Apart from this, most of the colonies are still regulated by the law of 1854, modified in some respects by the law of 1866, which forms the basis of the French fiscal colonial system. As has already been stated, however, Algiers occupies a position by itself and Indo-China possesses a fiscal system which differs in some details from those of the other colonies. Unless there is an express statement to the contrary, therefore, the general references in the following discussion apply to all the colonies with the exception of Algiers and Indo-China.

In general the fiscal relation of the colonies to the home government is one of partial autonomy. As a consequence of this lack of complete autonomy, there has been developed a curious and somewhat confusing arrangement. The expenses and receipts of the colonies are divided into two budgets, the one constituting a part of the budget of the home government, the other forming a separate colonial budget.

### III. *The French Budget of the Colonies.*

The home government is responsible for a number of expenses, the most important of which are those for the army and navy, for the salaries of the civil, judicial and religious officers, for the penal institutions and for the so-called common expenses, which include the salary of the colonial minister and his office, as well as of the colonial inspectors. These expenses may be classed under two main heads: the expenses of sovereignty, and the subventions accorded to the separate colonies to aid them in defraying their local expenses. In 1898 the expenses for which the home government thus made itself

responsible amounted to over 91 million francs. In addition to this large sum France also makes considerable grants in the shape of shipping subsidies (and to a minor extent, cable subsidies) to the lines having relations with the colonies. These grants which amounted in 1898 to 23½ million francs are also included in the budget of the colonies which forms a part of the home budget. Thus the total expenses chargeable to the colonies, but paid by the home government, amounted in 1898 to over 116 million francs. The details of these expenses are given in Table A on pages 35 and 36.

Against these expenses which appear in the French budget proper ought to be put the receipts from the colonies which go to swell the income of the mother country and appear in its budget. These receipts are of four kinds : first, the so-called "contingents" imposed on the colonies ; second, the India rent ; third, the deductions from salaries for civil pensions ; fourth, the sale of state property and the proceeds of prison labor. The "contingents" comprise a number of small contributions, supposed to be paid by the various colonies. The purposes for which the contingents are paid are fixed by the law of 1866 which, it is to be noted, applies only to the three so-called ancient colonies, Guadeloupe, Martinique and Reunion ; but the principles of the law of 1866 have been extended to the other colonies by subsequent legislation, especially in the eighties. Although the contingents are in general insignificant, the reverse is true of Cochin-China. In the budget of 1898 the total contingents amounted to 5,839,000 francs, of which Cochin-China alone was responsible for 4,510,000 francs. The remainder was distributed in small amounts among the other colonies. The above figures comprise not only the colonial contingents, so-called, as defined by the law

of 1866, and its successors, but also the additional colonial "contributions" as fixed by the arrangement of 1893. In theory the "contingents" are supposed to be a payment on the part of the colonies in return for the expenses of sovereignty defrayed by the mother country and chargeable to the general French budget. On the other hand the so-called "contributions" are supposed to be payments toward the general expenses of the home government, whether these expenses have been incurred for colonial purposes or not. As a matter of fact, however, most of these contributions go toward defraying the expenses of certain institutions in Paris which have been created for colonial purposes. The contributions themselves are insignificant, amounting to less than half a million francs, as against the contingents of more than five million francs. Thus the sums raised in the colonies by both contingents and contributions are in fact spent for purposes which redound to the interests of the colonies themselves. Much dissatisfaction, however, is expressed with the system; Cochin-China in especial seems to be severely treated, for not only do more than four-fifths of the contingents come from that colony, but it has to defray out of its own resources most of the expenses which in the other colonies are chargeable to the subventions granted by the home government.

The other items in the receipts mentioned above may be dismissed with a few words. The India rent is a sum of 668,000 francs which has been paid since 1818 by England in return for the abandonment by the French of the salt monopoly in India. The deduction from the salaries of the colonial administrators for pension purposes explains itself. The miscellaneous receipts from the sale of property and the proceeds of prison labor

amounted in 1898 to about a million francs. Table C (page 37) gives the complete list of receipts as contained in the French budget of 1898; Table B, on the same page, gives the "contributions" in detail. If we deduct the receipts from the expenditures, it would appear that the colonies cost France in 1898 over one hundred and eight million francs. This, however, does not include the sums due to the increased expenditure of the home administration which are properly chargeable to the existence of the colonies. To differentiate these, however, would be impracticable.

In addition to this list of expenses and revenues contained in the French budget proper we have now to note the separate colonial budgets themselves.

#### IV. *The Colonial Budgets.*

It may be said in general that the colonies in fixing their own budgets have a large measure of autonomy, modified, however, in some important particulars. On the side of expenses, for instance, there are certain so-called obligatory expenses for which each colony is compelled to provide in its own budget. On the revenue side the colonies have a free hand, except that since 1892 they have lost the right of fixing the rate of the tariff duties. This power is now reserved to the home government. The colonial budget itself is discussed and fixed by the General Council in all the colonies where that institution exists. It must then be submitted to the Colonial Governor who represents the home government. The powers of the governor, however, are carefully defined by the law of 1866. If the budget balances and if all the obligatory expenses have been provided for, the governor cannot modify the budget in any way; his consent is therefore in such



cases a simple formality. If, however, there is a deficit, or if no adequate appropriation has been made for the obligatory expenses, the governor may intervene. The same holds true of the so-called supplementary credits, where intervention by the governor is also permissible.

Coming now to a consideration of both sides of the budget, we may say a word first as to the expenditures.

#### *V. The Colonial Expenditures.*

The most marked characteristic of colonial expenditures is their division into obligatory and optional expenditures. This division was clearly brought out by the law of 1866, which fixed the obligatory expenses for the three old colonies of Martinique, Guadeloupe and Reunion. The law declared the obligatory expenditures to be eleven in number: first, the payment of the debt; second, the maintenance of the government buildings and of the assistants connected with the governor's residence; third, the maintenance of the buildings for judicial and religious purposes; fourth, the rent and maintenance of the governor's private residence; fifth, the building and clerks of the governor's secretary; sixth, a part of the maintenance and salaries for public instruction, police, insane and poor children; seventh, the housing of the policemen; eighth, the return of immigrants; ninth, the cost of the publication of finance accounts; tenth, the contingent imposed on the colony; eleventh, certain unforeseen expenses. The laws of 1882 and 1885 extended this list to most of the other colonies. As we have already intimated, however, the obligatory expenses in the case of Cochin-China are considerably more numerous. All the colonies are compelled to provide for these obligatory expenditures in their budgets, and

where they amount to large sums, as in Cochín-China, the discontent is very marked.

In contradistinction to the obligatory expenditures are the optional and extraordinary expenditures which may be fixed at pleasure by each colony separately.

#### VI. *The Colonial Revenues.*

The colonial revenues are derived from four sources: first, taxation proper; second, tariff duties (which in France are put in a class by themselves); third, income from colonial property; and fourth, subventions from the home government.

The system of taxation is supposed to be based largely on that of the mother country. Indeed, the colonial tax systems resemble those of the mother country primarily in the fact that by far the greater part of the revenue comes from indirect taxation. But so far as direct taxes are concerned the colonies differ in many respects not only from the mother country, but also from each other. This is due of course to the influence of local conditions and of the varying degrees of economic and social development. Table D (page 38) gives a comprehensive survey of the sources of revenue in each colony. From this table it will be seen that what is common to almost all the colonies is the poll tax, the business tax, the export and import duties, the tax on spirituous liquors, and the stamp tax.

The direct taxes of the mother country, as is well known, are of four kinds. They comprise the land tax, the "personal and movables" tax (being a combination of a poll tax with a tax on rentals), the door and window tax, and the business tax. Of these four taxes, that on doors and windows is entirely lacking in the colonies; the "personal and movables" tax has gener-

ally shrunk to a poll tax; while the land tax and the business taxes are assessed on very different principles from those observed at home. The land tax is found, with a few exceptions, in most of the colonies, but in several it applies only to land on which houses are built, thus becoming virtually a house tax. On the other hand, even where the land tax proper exists, it is not levied, as in France, on the annual revenue, but, as in all primitive land taxes, it is assessed on the area or gross produce. In some cases it even takes the shape of a definite rate on different classes of land. In Tunis and Algiers, moreover, the original Arab land taxes are still in force, and in Algiers no real estate tax at all is levied on Frenchmen. In but one case, that of Reunion, is the tax assessed on property value, and even there it is applied only to houses, the rate being  $\frac{3.5}{100}$  of one per cent. In the Antilles sugar lands are exempt from the land tax which is there replaced by an export duty on sugar. A similar principle applies to salt lands in New Caledonia, India and Cochin-China.

Of more fiscal importance than the land tax is the poll tax which, as is well known, has all but disappeared in most modern countries. The poll tax is not found in the Antilles, in the newer African possessions, or in Guinea. In most of these it has been replaced by a tax on rentals. But in the older African and more especially the newer Asiatic possessions the poll tax still forms an important part of the revenue.

The business tax is modelled quite largely upon the French "*patente*" which at home is composed of a so-called *droit fixe* and a *droit proportionnel*. In the colonies, however, it is generally either the one or the other. Practically it is a kind of business license. It is found in almost all of the colonies, although it is of

significance chiefly in the so-called old colonies. In addition to these direct taxes we find almost everywhere the so-called tax for the verification of weights and measures, which is in reality nothing but a fee, and which has been rendered necessary by the extension of the decimal system to the colonies. While the poll, land and business taxes are common to many of the colonies, we also find a few isolated taxes, which are levied in only a single colony, or at most in two or three colonies. Such are the carriage tax in Reunion and India; the boat tax in Cochin-China, Annam and Tonkin; the tax on mine rents in Guinea and especially in New Caledonia; and finally a kind of income tax from intangible personalty in Martinique and Guadeloupe. This latter tax is, however, for local purposes only.

In treating of the direct taxes, a word must be said finally about Algiers. Although Algiers, as has already been stated, is treated to a certain extent as a part of France itself, in dealing with fiscal as well as with general administrative principles a line is drawn between the French citizens proper and the bulk of the native Arab population. In the case of the native population with its entirely different social and economic basis, the revenue system, is, as might be expected, completely different. The so-called Arabian taxes to which the native population is still subject are four in number: the *Hockor*, the *Achour*, the *Zekkat* and the *Lezma*. The *Hockor* is a tax on the lands still held in common, for in Algiers, as in all primitive countries, private property in land is an institution of slow growth. The *Achour* is a tax on the gross produce based mainly on the number of ploughs. It is still largely paid in kind. The *Zekkat* is a tax on the cattle owned by the nomadic population, while the *Lezma* is in some cases a tax on

palm trees and in others a graduated poll tax. In Tunis also the native taxes are still levied.

Of greater fiscal significance than the direct taxes are the indirect taxes. Here, as in France, the stamp duties play a great role. They are found everywhere except in St. Pierre, and include a large variety of transactions. A still greater revenue is afforded by the tax on spirituous liquors, which is levied in almost every colony. Tobacco is not a state monopoly as in France, but is subject to an excise duty in a number of the colonies. In addition to these imposts we find isolated taxes on oil, on fats, on matches and on playing cards. Indirect taxes on commodities that do not exist in France are the following: on salt fish in Guadeloupe, on native gold in Guinea, on India rubber in Senegal, on rice in Cochin-China, on petroleum in St. Pierre, on dynamite in Senegal. Opium forms a colonial monopoly in Cochin-China and in Oceanica, and is taxed in Guinea and New Caledonia. Salt is everywhere exempt from taxation except in French India where it forms a colonial monopoly.

Scarcely less important than the taxes on liquors and tobacco are the tariff duties. These are levied on both exports and imports, and, as has been stated above, are now fixed by the home government, not by the colonies themselves. The export duties are ordinarily confined to a few important articles. Thus in Martinique we find export duties on sugar and molasses, in Reunion on the so-called colonial goods (sugar, spices, etc.), in Cochin-China on rice, in Oceanica on mother-of-pearl. The import duties are in general those of the French tariff itself with a few concessions in the interests of the colonies. In several cases particular commodities are absolutely prohibited in order to protect colonial

products. This is true of sugar in Martinique and Indo-China, of rum and molasses in Reunion and of opium in Indo-China and Mayotte.

Although the home government is invested with the duty of fixing the tariff for all the colonies, the colonial councils have the right of pointing out to the home government the modifications which are desirable for each special colony. A few such changes have been made, chiefly in the direction of lower duties or complete exemption; but the deviations from the general French tariff are insignificant. There are only two colonies without tariff duties, namely, Obock and the towns of French India.

In addition to the general tariff duties, tonnage, navigation and harbor dues are to be found in almost every colony.

The purely local and municipal expenses are defrayed to a large extent by the *octroi de mer*. This is a tax on all kinds of commodities, especially articles of food coming in by water. It takes the place of the local octroi in the mother country. The *octroi de mer*, however, cannot be fixed independently by the colonies; they have indeed the right of formulating the tentative scheme, but their decision must obtain the approval of the Council of State in Paris not only as to the tax itself but also in respect to the methods of administration.

Of the remaining revenues, in addition to those derived from taxation and tariff duties, the third class comprises the income from colonial property. The most important element in this is the revenue from the postal and telegraph system, which is everywhere a government monopoly. The fourth and final category of colonial revenues is composed of the conventions or subsidies

from the home government which have been considered above.

## VII. *Conclusion.*

From this slight summary it will be seen that the French government wavers between two lines of policy. On the one hand the movement toward local autonomy has granted the colonies substantial rights of fixing their own sources of revenue and expenditure in accordance with the dictates of local expediency. On the other hand the movement toward centralization or so-called assimilation has taken away from the colonies the privilege of levying their own tariffs and has imposed upon many of the dependencies a system of taxation more suitable to the interests of the mother country than to those of the colonies themselves ; has declared certain of the colonial expenditures obligatory ; and finally has complicated the relations between the colonies and the home government by a series of subventions on the one hand and of contingents and contributions on the other. The most recent and enlightened colonial administrators themselves plead not only for a simplification of the relations between the colonies and the home government, but also for a larger share of independence and initiative on the part of the colonies themselves.

EDWIN R. A. SELIGMAN.

## TABLE A.

### Expenditures of France for the Colonies in 1898.

#### I.—EXPENSES OF SOVEREIGNTY AND SUBVENTIONS.

I. DÉPENSES COMMUNES.		FRANCS.
Traitement du ministre et personnel de l'administration centrale .....		695,000
Matériel de l'administration centrale.....		137,000
Frais d'impression, publication de documents et abonnements .....		108,000
Frais de dépêches télégraphiques .....		102,000
Service central des marchés .....		120,000
Service administratif des colonies dans les ports de commerce de la métropole.....		162,500
Inspection des colonies .....		311,000
Secours et subventions .....		44,500
Subventions à diverses compagnies pour les câbles sous-marins .....		707,500
2. DÉPENSES CIVILES.		
Personnel des services civils .....		489,561
Personnel de la justice .....		1,470,000
Personnel des cultes.....		602,000
Service des travaux publics.....		53,000
Matériel des services civils.....		17,100
Frais de voyage par terre et par mer et dépenses accessoires .....		325,000
Exposition permanente des colonies et renseignements commerciaux. Service géographique .....		43,400
Participation à l'Exposition universelle de 1900.....		2,000
Missions dans les colonies .....		210,000
Bourses coloniales .....		28,000
Études coloniales .....		10,000
Émigration de travailleurs aux colonies.....		75,000
Quatrième des quatorze annuités à payer à des exploitations agricoles pour la mise en valeur d'établissements français .....		360,000
Subvention au budget local du Congo français .....		2,353,000
Subvention au budget local de Madagascar .....		1,800,000
Subvention au service local de certaines colonies.....		765,307
Subvention au budget annexe du chemin de fer et du port de la Réunion.....		2,508,500
Subvention au budget annexe du chemin de fer du Soudan français .....		768,000
Chemin de fer de Dakar à St.-Louis.....		1,270,000



## 3. DÉPENSES MILITAIRES.

Troupes aux colonies et comité technique .....	5,799,372
Gendarmerie coloniale .....	1,630,000
Commissariat colonial .....	871,500
Inscription maritime .....	60,000
Comptables coloniaux .....	346,000
Service de santé (personnelle) .....	1,092,000
Service de santé (matériel) .....	1,474,000
Vivres et fourrages .....	3,310,000
Frais de voyage par terre et par mer et dépenses accessoires .....	1,400,000
Matériel de casernement, de campement et de couchage .....	274,000
Matériel des services militaires .....	1,444,000
Défense des colonies .....	1,200,000
Frais d'occupation du Soudan français .....	6,180,000
Route de Konakry au Niger .....	100,000
Dépenses des services militaires et maritimes en Annam et au Tonkin .....	23,250,000
Dépenses militaires à Madagascar .....	18,276,000

## 4. SERVICE PÉNITENTIAIRE.

Administration pénitentiaire (personnelle) .....	2,649,500
Administration pénitentiaire (hôpitaux, vivres, habillement et couchage) .....	4,129,900
Administration pénitentiaire (frais de transport) .....	1,170,000
Administration pénitentiaire (matériel) .....	1,439,900
Dépenses des exercices périmés non frappés de déchéance .....	Mémoire
Dépenses des exercices clos .....	Mémoire
Rappels de dépenses payables sur revues antérieures à 1898 .....	Mémoire
Total .....	91,633,530

## II.—SHIPPING AND CABLE SUBSIDIES.

	FRANCS.
Subvention au service maritime de New-York et des Antilles, primes de vitesse .....	11,258,000
Subvention au service maritime de l'Indo-Chine et du Japon .....	6,083,688
Subvention au service maritime de l'Australie et de la Nouvelle-Calédonie .....	3,108,936
Subvention au service maritime de la côte orientale d'Afrique .....	1,925,640
Subvention au service maritime de la côte occidentale d'Afrique .....	500,000
Subvention à la campagne concessionnaire du câble reliant à St.-Louis du Sénégal les possessions de Rio-Nunez, Grand Bassam, Porto-Novo et le Gabon .....	300,000
Subvention à la campagne concessionnaire du câble reliant la France à l'Amérique et aux Antilles .....	400,000
Total .....	23,576,264

**TABLE B.**

## THE COLONIAL CONTRIBUTION IN 1898.

	FRANCS.
Cochin-Chine .....	4,442
Annam-Tonkin .....	109,000
Martinique .....	65,032
Guadeloupe .....	71,060
Réunion .....	67,076
Guyane .....	32,435
Sénégal .....	16,805
Soudan .....	3,000
Guinée .....	3,600
Côte d'Ivoire .....	3,600
Dahomey .....	3,600
Congo .....	4,530
Madagascar .....	9,570
St.-Pierre et Miquelon .....	7,992
Mayotte .....	2,410
Comores .....	2,410
Taïti .....	11,821
Nouvelle Calédonie .....	33,619
Inde .....	25,780
Côte de Somalis .....	300
Cambodge .....	2,000
Total .....	469,472

**TABLE C.**

## COLONIAL RECEIPTS.

(Forming a part of the French Budget in 1898.)

	FRANCS.
Contingents et contributions .....	5,838,972
Rente de l'Inde .....	668,800
Retenues pour pensions civiles .....	859,400
Recettes diverses .....	966,400
Total .....	8,333,572

TABLE D.—COLONIAL REVENUES IN 1898.<sup>1</sup>

IN THOUSANDS OF FRANCS.																								
	Land Tax.	House Tax.	Poll Tax.	Business Tax.	Carriage Tax.	Dog Tax.	Boat Tax.	Total Direct Taxes.	Export Duties.	Import Duties.	Tonage and Navigation Duties.	Liquor Tax.	Tobacco Tax.	Opium Tax.	Rice Tax.	Oil Tax.	Match Tax.	Taxes on Other Commodities.	Licenses.	Stamp Taxes.	Octroi de Mer.	Total Indirect Taxes.	Post and Telegraph.	Total.
Martinique	734	30	395	395					555	810	144	1,370							621	880	214		118	5,354
Guadeloupe		259	230	230					555	550	63	2,232							297	6,409	110		100	5,552
Guiana		36	60	60					354	276	48	260	48	30									18	1,894
St. Pierre et Miquelon				21						230	60												30	435
Senegal		50	15	180					140	2,040	48	800								119			183	3,958
Guinea									320		12	200								6			4	547
Congo								68		225												879		2,680
Reunion		75	220	243	34				294	18	40	1,950	120							638	60		125	5,243
Mayotte	62		60	22						21	9	18								22			257	
Nossi-Bé	16		20	40		1					14	12	3							4			207	
Madagascar																							9,437	
French India								358			39									142			10	1,835
Cochin-China (piastres)	830		688	169			76		1,660	1,484		30	3,196	636						90			85	10,200
Cambodia (piastres)	120	14	334		1							127											7	1,413
Annam-Tonkin (piastres)		6	2,412	10			11		373	810	177	362	60							95			92	6,400
Oceania			147	81		22				260		53	50						28	100			31	1,256
New Caledonia (1893)	105			140								510	212							131			70	3,062

<sup>1</sup> The table is not found in any printed document or book. It has been compiled and arranged from the separate colonial budgets. Some minor details including the subventions (some of which will be found in Table A) have been omitted, so that the figures in the last column will not always tally with the addition of those in the preceding columns.

<sup>2</sup> Native taxes.

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